



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF PENCE MUNICIPAL WATER DEPARTMENT

Principal Office: C/O 220 HEMLOCK STREET
PENCE, WI 54550

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I PAULA MANZANARES of
(Person responsible for accounts)

TOWN OF PENCE MUNICIPAL WATER DEPARTMENT, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/26/2001
(Date)

TOWN CLERK _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF PENCE MUNICIPAL WATER DEPARTMENT

Utility Address: C/O 220 HEMLOCK STREET
PENCE, WI 54550

When was utility organized? 3/31/1931

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PAULA MANZANARES

Title: TOWN CLERK

Office Address:

220 HEMLOCK STREET
PENCE, WI 54550

Telephone: (715) 561 - 5754

Fax Number:

E-mail Address: manz@centurytel.net

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: CHARLES ZINSMASER**Title:** WATER DEPARTMENT ATTENDANT**Office Address:**301 BIRCH STREET
PENCE, WI 54550**Telephone:** (715) 561 - 5623**Fax Number:****E-mail Address:**

Name: EARL BRACKETT**Title:** TOWN CHAIRMAN**Office Address:**1021 HIGHWAY 77
PENCE, WI 54550**Telephone:** (715) 561 - 2966**Fax Number:** (715) 561 - 5073**E-mail Address:**

Name of utility commission/committee: pence town board

Names of members of utility commission/committee:MR EARL BRACKETT, CHAIRMAN
MRS PAULA MANZANARES, TOWN CLERK
MR ROBERT OLSON, SUPERVISOR
MR HAROLD SCHMUDE, SUPERVISOR
MR CHARLIE ZINSMASER, WATER ATTENDANT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	10,359	3,732	1
Operating Expenses:			
Operation and Maintenance Expense (401)	17,755	10,248	2
Depreciation Expense (403)	653	653	3
Amortization Expense (404)	0	0	4
Taxes (408)	25	980	5
Total Operating Expenses	18,433	11,881	
Net Operating Income	(8,074)	(8,149)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(8,074)	(8,149)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	101	327	9
Miscellaneous Nonoperating Income (421)	2,100	0	10
Total Other Income	2,201	327	
Total Income	(5,873)	(7,822)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(5,873)	(7,822)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	(5,873)	(7,822)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(2,273)	4,674	19
Balance Transferred from Income (433)	(5,873)	(7,822)	20
Miscellaneous Credits to Surplus (434)	0	879	21
Miscellaneous Debits to Surplus--Debit (435)	0	4	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(8,146)	(2,273)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED	101	4
Total (Acct. 419):	101	
Miscellaneous Nonoperating Income (421):		
TRANSFER FROM TOWN GENERAL FUND-LEVY	2,100	5
Total (Acct. 421):	2,100	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	10,359	0	0	0	10,359	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents		0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	10,359	0	0	0	10,359	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	41,738	41,738	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	25,439	24,786	2
Net Utility Plant	16,299	16,952	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,250	10,793	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	1,324	0	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	24,786	24,786	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	3,935	3,935	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	(15,277)	(10,058)	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,022	6,894	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	15,666	15,666	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(8,146)	(2,273)	23
Total Proprietary Capital	7,520	13,393	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	12,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	12,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	10,000	27
Accounts Payable (232)	0	0	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	70	110	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	70	10,110	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	(7,695)	(29,736)	37
Total Operating Reserves	(7,695)	(29,736)	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,127	1,127	38
Total Liabilities and Other Credits	1,022	6,894	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	41,738	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	41,738	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	25,439	0	0	0	9
Total Accumulated Provision	25,439	0	0	0	
Net Utility Plant	16,299	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	24,786				24,786	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	653				653	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	653	0	0	0	653	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	25,439	0	0	0	25,439	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.88%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	24,786	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	24,786	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,935	3,935	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,935	3,935	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
0	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
0	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	15,666	1
Changes during year (explain):		
NONE		2
Balance end of year	15,666	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	110	1
Accruals:		
Charged water department expense		2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
COLLECTION SS&FED -ST WH TAXES	110	5
Total Accruals and other credits	110	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	125	7
PSC Remainder Assessment	25	8
Other (explain):		
NONE		9
Total payments and other debits	150	
Balance end of year	70	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,127	0	0	0	0	1,127	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,127	0	0	0	0	1,127	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,324	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	1,324	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	41,738	0	0	0	41,738	1
Materials and Supplies	3,935	0	0	0	3,935	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	25,112	0	0	0	25,112	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,127	0	0	0	1,127	6
Other (specify):						
NONE					0	7
Average Net Rate Base	19,434	0	0	0	19,434	
Net Operating Income	(8,074)	0	0	0	(8,074)	8
Net Operating Income as a percent of						
Average Net Rate Base	-41.55%	N/A	N/A	N/A	-41.55%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	15,666	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(5,209)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	10,457	
Net Income		
Net Income	(5,873)	5
Percent Return on Proprietary Capital	-56.16%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

I can't figure out why I am out of balance. Is it possible to get last years beginning figures so I can update by prior year column to see what changes were made from the 1999 report. I know there were some questions and some items were changed. Please contact me if you need further information. Thank you.

7695 is the amount I am off

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 18, 2001

Ms. Paula Manzanares, Town Clerk
Town of Pence Municipal Water Department
220 Hemlock Street
Pence, WI 54550-9999

2000 Analytical Review DWCCA-4570-ELE

Dear Ms. Manzanares:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. There are several end of year Balance Sheet account balances reported on page F-5 of the 1999 annual report that do not agree with the beginning of year balances reported in the 2000 annual report. They are as follows:

Acct No.	Account Title	12-31-99 amt	1-1-00 amt
144	Accumulated Provision for Uncoll. Accts	\$-0-	\$24,786
183	Other Deferred Debits	4,950	-0-
265	Operating Reserves	-0-	(29,736)

Please explain the reason for differences between the end of year and beginning of year balances. (It may be a coincidence, but the first of year balance reported for Account 110, Accumulated Provision for Depreciation, page F-7 is \$24,786, the same amount reported in Account 144).

2. Page F-2 of the 2000 annual report shows a transfer from town general fund levy in the amount of \$2,100 reported in Account 421, Miscellaneous Nonoperating Income. Please explain the purpose of the receipt of the tax levy.

3. Please explain the purpose of the \$24,786 provision for uncollectible accounts reported on page F-9 of the 2000 annual report. How was the balance calculated?

4. What is included in the (\$7,695) reported in Account 265, Miscellaneous Operating Reserves, reported on page F-5 of the 2000 annual report?

5. Page W-17 of the 1999 report shows an end of year meter balance of 92. However, the first of year balance on page W-17 of the 2000 report is 100 meters. Please furnish an explanation for this difference.

6. Page F-5 shows a balance of \$3,935 in Account 150, Materials and Supplies

FINANCIAL SECTION FOOTNOTES

as of December 31, 2000. Please provide a listing of the items included in this account balance.

7. Page W-4 of the 2000 annual report shows \$3,592 of water meter installation receipts in Account 474, Other Water Revenues. Please explain the basis and under what authority these charges were made. Customer contributions for utility plant should be included in Account 271, Contributions in Aid of Construction rather than Account 474. An adjusting journal entry should be recorded, and a copy sent to us, to reclassify the \$3,592 to Account 271.

8. On page W-19 of the 2000 annual report you indicate that the utility received a grant for the connection to Montreal. What is the total amount of the grant and where is it shown in the annual report.

9. Page F-5 of the 1999 annual report shows a balance of \$4,950 in Account 183, Other Deferred Debits. This account shows a \$0 balance as of December 31, 2000. Please describe what was included in the \$4,950 balance and explain what happened to this balance in 2000.

10. Page W-5 of the 2000 annual report shows \$13,316 recorded in Account 689, Miscellaneous General Expenses. Page W-19 provides a description of the items included in this account. Please note the following:

a. In the future water testing expenses should be included in Account 640, Supplies and Expenses rather than Account 689.

b. The \$426 of water meter installation charges should be included in Account 346, Meters rather than Account 689. Please record, and provide us with a copy of, an adjusting journal entry to reclassify the \$426 to Account 346.

c. Payment of loan principal is charged to the account that the loan is included in. However, it appears that the payment was also reflected in the loan account indicating the possibility that this payment was recorded twice. Please provide a copy of all entries made relating to the payment of loan principal and interest in 2000.

d. In the future interest expenses should be recorded in the appropriate interest expense account.

e. Please provide a detailed explanation of the \$2,000 transfer relating to the 2-water construction accounts for the connection to Montreal.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4570.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	6,767	1
Total Sales of Water	6,767	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	3,592	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,592	
Total Operating Revenues	10,359	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	4,115	5
General Operating Expenses (680-690)	13,640	6
Total Operation and Maintenance Expenses	17,755	
Other Operating Expenses		
Depreciation Expense (403)	653	7
Amortization Expense (404)		8
Taxes (408)	25	9
Total Other Operating Expenses	678	
Total Operating Expenses	18,433	
NET OPERATING INCOME	(8,074)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	91	2,664	4,520	4
Commercial	2	106	176	5
Industrial				6
Total Metered Sales to General Customers (461)	93	2,770	4,696	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		2,071	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	94	2,770	6,767	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	2,071	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	2,071	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
WATER METER INSTALLATION RECEIPTS	3,592	8
Total Other Water Revenues (474)	3,592	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	1,322	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	1,044	3
Chemicals (630)	761	4
Supplies and Expenses (640)	86	5
Repairs of Water Plant (650)	902	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	4,115	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	312	8
Office Supplies and Expenses (681)	12	9
Outside Services Employed (682)	0	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	13,316	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	13,640	
Total Operation and Maintenance Expenses	17,755	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security			3
PSC Remainder Assessment		25	4
Other (specify): NONE			5
Total tax expense		25	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Iron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219700				3
County tax rate	mills		5.843940				4
Local tax rate	mills		1.572800				5
School tax rate	mills		12.831000				6
Voc. school tax rate	mills		1.497700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.965140				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		21.965140				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.572800				14
Combined School Tax Rate	mills		14.328700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.901500				17
Total Tax Rate	mills		21.965140				18
Ratio of Local and School Tax to Total	dec.		0.723943				19
Total tax net of state credit	mills		21.965140				20
Net Local and School Tax Rate	mills		15.901500				21
Utility Plant, Jan. 1	\$	27,699	27,699				22
Materials & Supplies	\$	3,935	3,935				23
Subtotal	\$	31,634	31,634				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	31,634	31,634				26
Assessment Ratio	dec.		0.910200				27
Assessed Value	\$	28,793	28,793				28
Net Local & School Rate	mills		15.901500				29
Tax Equiv. Computed for Current Year	\$	458	458				30
Tax Equivalent per 1994 PSC Report	\$	879					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	200		5
Collecting and Impounding Reservoirs (312)	1,000		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	736		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,405		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	3,341	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,485		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,816		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	3,301	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	340		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	340	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			200	5
Collecting and Impounding Reservoirs (312)			1,000	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			736	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,405	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	3,341	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,485	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,816	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	3,301	
WATER TREATMENT PLANT				
Land and Land Rights (330)			340	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	340	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION AND DISTRIBUTION PLANT		
Distribution Reservoirs and Standpipes (342)	5,472	26
Transmission and Distribution Mains (343)	10,620	27
Fire Mains (344)	0	28
Services (345)	3,330	29
Meters (346)	14,039	30
Hydrants (348)	1,295	31
Other Transmission and Distribution Plant (349)	0	32
Total Transmission and Distribution Plant	34,756	0
GENERAL PLANT		
Land and Land Rights (370)	0	33
Structures and Improvements (371)	0	34
Office Furniture and Equipment (372)	0	35
Computer Equipment (372.1)	0	36
Transportation Equipment (373)	0	37
Other General Equipment (379)	0	38
Other Tangible Property (390)	0	39
Total General Plant	0	0
Total utility plant in service directly assignable	41,738	0
Common Utility Plant Allocated to Water Department	0	40
Total utility plant in service	41,738	0

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			5,472 26
Transmission and Distribution Mains (343)			10,620 27
Fire Mains (344)			0 28
Services (345)			3,330 29
Meters (346)			14,039 30
Hydrants (348)			1,295 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	34,756
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	41,738
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	41,738

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0		622	622	1
February	0		565	565	2
March	0		575	575	3
April	0		577	577	4
May	0		632	632	5
June	0		600	600	6
July	0		647	647	7
August	0		632	632	8
September	0		606	606	9
October	0		609	609	10
November	0		529	529	11
December	0		627	627	12
Total for year	0	0	7,221	7,221	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				7,221	16
Less: Water sold				2,770	17
Losses and unaccounted for				4,451	18
Percent unaccounted for to the nearest whole percent (%)				62%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
1st quarter of 2000 was not metered, do not have gallons used for 1st three months					
Maximum gallons pumped by all methods in any one day during reporting year				24,000	21
Date of maximum: 5/20/2000					22
Cause of maximum:					23
NOT OUT OF ORDINARY					
Minimum gallons pumped by all methods in any one day during reporting year				16,000	24
Date of minimum: 11/30/2000					25
Total KWH used for pumping for the year				15,347	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1 WEST	1	2	2	72,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	UNIT D	UNIT E		1
Location	50	50		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	GE	GE		5
Year Installed	1978	1978		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	50	50		8
Pump Motor or Standby Engine Mfr	GE	GE		10
Year Installed	1978	1978		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	5	5		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	GE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1978		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	1		10
			11
Total capacity in gallons	60,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	300	0	0	0	300
M	D	2.000	4,200	0	0	0	4,200
M	D	4.000	4,700	0	0	0	4,700
M	S	4.000	1,600	0	0	0	1,600
Total Within Municipality			10,800	0	0	0	10,800
Total Utility			10,800	0	0	0	10,800

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	93	0	0	0	93		1
M	1.000	1	0	0	0	1		2
Total Utility		94	0	0	0	94	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	100	0	0	0	100	93	1
Total:	100	0	0	0	100	93	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	91	2	0	0	0	7	100	1
Total:	91	2	0	0	0	7	100	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	16				16	2
Total Fire Hydrants	16	0	0	0	16	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The amount of \$13,316.00 is the following:

\$251.00 water testing

\$426.00 water meter installation charges

\$10,000 loan payable

\$638.00 interest due on loan

\$2,000.00 transfer to open 2 water construction accounts for the grant we
received for the connection to Montreal

Property Tax Equivalent (Water) (Page W-07)

THE MUNICIPALITY HAS AUTHORIZED ZERO
